

California
Franchise
Tax
Board

STATE OF CALIFORNIA
OPEN EXAMINATION FOR:
TAX AUDITOR
FRANCHISE TAX BOARD

Applicants should be aware that prior to employment with the Franchise Tax Board a background investigation will be conducted. The investigation will consist of completion of a questionnaire, fingerprinting, and inquiry to Department of Justice to disclose criminal records. Employment offers will be made prior to completion of the questionnaire. A commitment to hire will **not** be considered final until the background information has been reviewed and approved by the department.

TESTING IS OFFERED ON A CONTINUOUS BASIS

WHERE TO APPLY:

To apply for this exam, please visit the State Personnel Board (SPB) Website at:
http://www.spb.ca.gov/employment/exam_start.htm.

THE POSITION

This is the recruiting/training and journey level in this series. Under close supervision, incumbents learn all phases of tax audit work, and either; (1) conduct the least-to-moderately difficult audits or assist in the more difficult audits to determine tax liability under the provisions of California's Personal Income Tax and Bank and corporation Tax Laws; or (2) perform audit-related functions in the central office.

Positions exist throughout the State of California and in Chicago, Houston, and Manhattan.

REQUIREMENTS FOR ADMITTANCE:

Either I

Equivalent to graduation from college, with specialization in accounting. (Registration as a senior student in a recognized institution will admit applicants to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)

Or II

Completion of a prescribed professional accounting curriculum given by a residence or correspondence school of accountancy including courses in elementary and advanced accounting, auditing, cost accounting, and business law.

Or III

Completion of the equivalent of 19 semester units of course work, 16 units of which shall be professional accounting courses given by a collegiate-grade residence institution including courses in elementary and advanced accounting, auditing, and cost accounting; and three semester units of business law. (Persons who will complete course work requirements outlined under Patterns II and III above during the current quarter or semester will be admitted to the examination but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)

EXAMINATION SCOPE:

Knowledge of:

General auditing and accounting principles and procedures and business law.

Ability to:

Apply the general accounting and auditing principles and procedures. Conduct audits or financial examinations of taxpayer's accounts and records. Meet with and obtain the cooperation of individuals, or representatives of organizations, subject to tax or regulation. Create and maintain an atmosphere of good will in beginning and completing an audit and disclosing findings critical in nature or indicating additional tax liability. Analyze data and draw sound conclusions. Analyze situations accurately and take effective action. Prepare clear, complete and concise reports. Communicate effectively. Proficient in the use of personal computers.

SPECIAL PERSONAL CHARACTERISTICS:

Willingness to work long and irregular hours and in various locations.

SALARY RANGES: **A \$3004 - \$3653 per month**
 B \$3715 - \$4516 per month

For a complete job description and minimum requirements, please visit: www.FTB.ca.gov/

EXAMINATION INFORMATION:

This is a Supplemental Application, weighted 100%.

In order to obtain a position on the eligible list, a minimum rating of 70% must be attained in the examination.

ELIGIBLE LIST INFORMATION

A departmental open eligible list will be established for the Franchise Tax Board. Names of successful competitors are merged onto the list in order of final scores, regardless of date. A competitor may only test once in a 9-month period. Eligibility expires after 12 months; competitors may then retest to reestablish eligibility.

Tax Auditor

Veteran's preference credit will be added to the final score of all competitors who are successful in this examination and who qualify for, and have requested these points. Due to changes in the law, which were effective January 1, 1996, veterans who have achieved permanent civil service status are not eligible to receive veterans' credits.

Career credits will not be granted in this examination.

GENERAL INFORMATION

It is the candidate's responsibility to contact the Franchise Tax Board, Exam Unit, (916) 845-3608, three days prior to the written test date if he/she has not received his/her notice.

For an examination without a written feature it is the candidate's responsibility to contact the Franchise Tax Board, Exam Unit, (916) 845-3608, three weeks after the final filing date if he/she has not received a progress notice.

If a candidate's notice of oral interview or performance test fails to reach him/her prior to the day of the interview or performance test due to a verified postal error, he/she will be rescheduled upon written request.

Applications are available at the Franchise Tax Board, local offices of the Employment Development Department and the State Personnel Board office.

If you meet the requirements stated on the reverse, you may take this examination, which is competitive. Possession of the entrance requirement does not assure a place on the eligible list. Your performance in the examination described on the other side of this bulletin will be compared with the performance of the others who take this test, and all candidates who pass will be ranked according to their scores.

The Franchise Tax Board reserves the right to revise the examination plan to better meet the needs of the service if the circumstances under which this examination was planned change. Such revision will be in accordance with civil service laws and rules and all competitors will be notified.

Examination Locations: When a written test is part of the examination, it will be given in such places in California as the number of candidates and conditions warrant. Ordinarily, oral interviews are scheduled in Sacramento, San Francisco, and Los Angeles. However, locations of interviews may be limited or extended as conditions warrant.

Eligible Lists: Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) subdivisional promotional, 2) departmental promotional, 3) multidepartmental promotional, 4) servicewide promotional, 5) departmental open, 6) open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in from one to four years unless otherwise stated on this bulletin.

General Qualifications: Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others; and a state of health consistent with the ability to perform the assigned duties of the class. A medical examination may be required. In open examinations, an investigation may be made of employment records and personal history and fingerprinting may be required.

Veterans Preference: California law limits the granting of veterans preference credits to entrance examinations. When credit is granted it is as follows: 10 points for veterans, widows or widowers of veterans, and spouses of 100% disabled veterans; and 15 points for disabled veterans. Directions for applying for veterans preference are on the Veterans Preference Application form which is available from State Personnel Board office or written test proctors.

High School Equivalence: Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Educational Development (GED) Test; 2) completion of 12 semester units of college-level work; 3) certification from the State Department of Education, a local school board, or high school authorities that the candidate is considered to have education equivalent to graduation from high school; or 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.

TDD is Telecommunications Device for the Deaf and is reachable only from phones equipped with a TDD Device.